

ANALISIS BEBERAPA FAKTOR INDIVIDU MANAJER PUNCAK YANG MEMPENGARUHI UNSUR PENGENDALIAN INTERN PADA PERUSAHAAN PMA DI SURABAYA

KARYA TULIS UTAMA

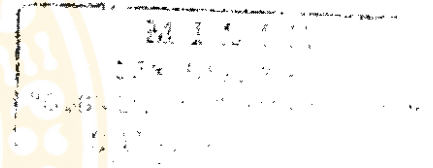
Untuk memenuhi sebagian persyaratan
untuk mencapai derajat Magister Manajemen

KIC.

MM. 21 / 99

Tha

a



Diajukan oleh :

TAMADOY THAMRIN

NIM. 049210064

**PROGRAM MAGISTER MANAJEMEN
UNIVERSITAS AIRLANGGA
SURABAYA
1994**

**ANALISIS BEBERAPA FAKTOR INDIVIDU MANAJER PUNCAK
YANG MEMPENGARUHI UNSUR PENGENDALIAN INTERN
PADA PERUSAHAAN PMA
DI SURABAYA**

Oleh :

TAMADOY THAMRIN

NIM : 049210064

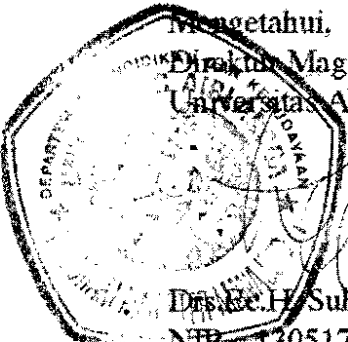
Disetujui oleh :

Pembimbing Utama,


Prof. Dr. H. Umar Nimran, MA

Tanggal :

Mengetahui,
Direktur Magister Manajemen
Universitas Airlangga


Drs. H. Suherman Rosyidi, M.Com.
NIP. 130517220

Tanggal : 

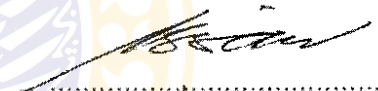
LEMBAR PENGESAHAN PERBAIKAN KARYA TULIS UTAMA

Judul : Analisis Beberapa Faktor Individu Manajer Puncak Yang Mempengaruhi
Unsur Pengendalian Intern Pada Perusahaan PMA di Surabaya
Nama : Tamadoy Thamrin
Nim : 049210064


DOSEN PENGUJI

Tanda tangan

1. Prof. Dr. H. Umar Nimran, MA.



2. Drs. Ec. Warsono, ME.



ABSTRACT

ANALYSIS ON SOME ONE INDIVIDUAL FACTORS OF MANAGEMENT THAT INFLUENCE THE COMPLETENESS OF INTERNAL CONTROLLING ON A COMPANIES HOLDING PMA (FOREIGN CAPITAL INVESTMENT) FACILITIES IN SURABAYA

By :

Tamadoy Thamrin

This study is designed to study individual factors of top management that influence the completeness of internal controlling elements on companies holding PMA (Foreign capital investment) in Surabaya

Besides, it is also for knowing the optimal achievement level of internal controlling system implemented by companies holding PMA facilities in Surabaya, and how much those individual factors of top management influence the completeness of internal controlling element. Other matters examined in this study are to see whether some differences were there in practices of internal controlling implication between to management as the companies owner and top management as company executive.

This study populations were companies holding PMA facilities in Surabaya numbering 78 companies, and out of the said total, samples amounting 16 companies were drawn for the study. This paper is made based on hypothesis, data were processed by using non-parametrical analytical statistic.

Data that being processed in this study were primary data that were obtained from companies as study samples.

Results of data processing showed some matters as follows : (1). Level of practical achievement of internal controlling system for companies holding PMA facilities in Surabaya were high enough, those were, 56,25 % (9 companies) got good rates and 43,75 % (7 companies) got sufficient rates ; (2). Partially and mutually there were positive relation

ships between formal educations, periode of tenure, age and status of top management relative ti the completeness of internal controlling element ; (3). There were no defferences in practical application of controlling elements between top management as the companies owner and top management as the companies executive.

